

*A.M.*  
*6/20/06*

**In the specification:**

Amend the paragraph on page 5, lines 12 to 23 to read as follows:

FIG. 1 illustrates a cross-sectional view of a thin film resistor (TFR) structure in accordance with an aspect of the present invention. FIG. 2 illustrates a sectional view along line A-A 2-2 of the resultant structure illustrated in FIG. 1. A metal interconnect layer 12 resides over a dielectric layer 10. The dielectric layer 10 can be formed over a semiconductor structure such as a semiconductor substrate and/or any number of intervening layers above a semiconductor substrate. The layers beneath the dielectric 10 can comprise any number of metal interconnect levels. An inter-level dielectric layer 14 resides over the metal interconnect layer 12. The inter-level dielectric layer 14 can comprise silicon oxide formed using any suitable method including chemical vapor deposition. A thin film resistor (TFR) 16 resides above the inter-level dielectric layer 14.